

REGISTERED COMPANY NUMBER: 07419561 (England and Wales)
REGISTERED CHARITY NUMBER: 1142328

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2020
for
KEEPING CHILDREN SAFE

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

KEEPING CHILDREN SAFE

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KEEPING CHILDREN SAFE

Report of the Trustees for the Year Ended 31 March 2020

In 2019-20, Keeping Children Safe directly strengthened the safeguarding capacity of organisations across 81 countries. That is almost half of the world. Thousands more organisations use our tools and online resources every year. KCS aims to target our programmes at organisations serving some of the most at-risk children and in 2019/20 more than half of countries in which KCS worked, were low and lower-middle income countries and 74 per cent were among the most fragile countries in the world.

Nineteen new members joined the network committing to implement International Child Safeguarding Standards and champion child safeguarding across the world, and our members conference in Africa attracted 250 participants from across the region and internationally.

Our work on safeguarding children in peacekeeping resulted in a major breakthrough with Uruguay becoming the first military in the world to develop a child safeguarding policy in line with International Child Safeguarding Standards. Over the last two years, KCS has partnered with the University of Reading, the UK Foreign and Commonwealth Office, the UK Ministry of Defence, the Uruguayan Peacekeeping training school the Uruguayan Ministry of Defence and more recently, UNICEF Uruguay, to help develop the policy and to create a regional centre of excellence for child safeguarding.

I look forward to reporting on our progress and achievements in 2020 /21.

Sarah Blakemore
Chief Executive

OBJECTIVES AND ACTIVITIES

Objectives and aims

Who we are and what we do

Keeping Children Safe is a membership network of organisations working together to increase safeguards offered to children. There are currently 78 members from across the world.

Our activities are designed to build the capacity of organisations and people to protect and safeguard the children they work with or with whom they come into contact. Organisations that adopt our standards and implement them fully, are safer places for children. Their operations, activities and people work to the **Do No Harm** principle, preventing the abuse and exploitation of children and ensuring that they report on children who are at risk and children who have been subjected to violence.

Vision

Keeping Children Safe's vision is for all children to have a safe and healthy development into adulthood.

Mission

Keeping Children Safe's mission is to work with organisations to safeguard children globally from all forms of exploitation, abuse and violations of their rights. We advocate for the universal adoption and monitoring of international standards on safeguarding, build the capacity of organisations to safeguard children and work to advance a global movement of organisations committed to ensure that their staff, operations and programmes do no harm to children.

Objectives

Objective 1: To prevent the abuse of children, protect the rights and dignity of victims /survivors and help bring their abusers to justice, by advocating for all organisations to be held to account against tough international child safeguarding standards.

Objective 2: To research, collate and create child safeguarding best practices; develop specialised knowledge and training; and integrate safeguarding across all types and sizes of organisations.

Objective 3: To strengthen and grow KCS's international safeguarding network by recruiting and engaging organisations committed to upholding and championing International Child Safeguarding Standards.

OBJECTIVES AND ACTIVITIES

Public benefit

Our strategic plan is developed to ensure we provide public benefit and achieve our objectives as set out in our governing document. The KCS Board of Trustees regularly monitors and reviews the success of the organisation in delivering its objectives which are:

- 1) To prevent the abuse of children, protect the rights and dignity of victims /survivors and help bring their abusers to justice, by advocating for all organisations to be held to account against tough international child safeguarding standards
- 2) To research, collate and create child safeguarding best practices; develop specialised knowledge and training; and integrate safeguarding across all types and sizes of organisations
- 3) To strengthen and grow KCS's international safeguarding network by recruiting and engaging organisations committed to upholding and championing International Child Safeguarding Standards.

The Trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in this report of the Trustees, are undertaken in pursuit of these aims.

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Report of the Trustees for the Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Key achievements for the year

Objective 1: To prevent the abuse of children, protect the rights and dignity of victims /survivors and help bring their abusers to justice, by advocating for all organisations to be held to account against tough international child safeguarding standards.

In 2019 /2020, KCS worked directly with organisations working with and for children in a total of 81 countries and three territories to ensure they have effective child safeguarding systems in place. That is almost half of the world. KCS's programmes reached organisations in half of all the countries in Africa, 41 per cent of countries in the Americas, 40 per cent, of countries in Europe, and 34 per cent of Asian countries. KCS programmes are helping to protect some of the world's most at risk children from abuse. More than half of countries in which KCS worked, were low and lower middle-income countries and 74 per cent were among the most fragile countries in the world.

When gaps and failures in child safeguarding occurred, KCS deployed interdisciplinary teams of experts to carry out rigorous investigations in organisations based in India, Ghana, Zimbabwe, Sierra Leone, Kenya, Denmark, India, UK, and Tanzania and delivered comprehensive safeguarding investigations training in Kenya, Tanzania, UK, India, the US and Uruguay.

Safeguarding Children in Peacekeeping

Following successful advocacy by KCS, the government of Uruguay launched a child safeguarding policy for all Uruguayan troops deployed on UN peacekeeping missions.

The policy, signed on the 14 February 2020, by President Tabaré Vázquez, the Minister of Defence Jose Bayardi, the Minister of Interior Eduardo Bonomi and the Minister of Foreign Affairs Rodolfo

Nin Novoa, makes Uruguay's military the first in the world to develop a child safeguarding policy in line with Keeping Children Safe's International Child Safeguarding Standards.

The project was launched at an event for senior-ranking military and government representatives hosted by the British Embassy in Montevideo in March 2018, after which an agreement was signed, between KCS and the Uruguayan Ministry of Defence, to collaborate on the development of a child safeguarding policy and procedures for Uruguayan peacekeepers.

Over the last two years, KCS has partnered with the University of Reading, the UK Foreign and Commonwealth Office, the UK Ministry of Defence, the Uruguayan Peacekeeping training school (ENOPU), the Uruguayan Ministry of Defence and more recently, UNICEF Uruguay, to help develop the policy and to create a regional centre of excellence for child safeguarding.

Since then, KCS has carried out pre deployment training on child safeguarding, led a two-week course on investigating safeguarding allegations for key personnel about to be deployed to the Democratic Republic of Congo, partnered with the UK Ministry of Defence to deliver the inaugural Human Security in Peacekeeping Operations Training Course for troops from across the region, and developed Training of Trainers manual and course on safeguarding children in peacekeeping.

Child Safeguarding and Donors

KCS continued our work to ensure donors and investors to require that the organisations they fund, adopt and implement child-safeguarding standards. Notable examples include:

The UK Department for International Development (DfID) partnered with KCS to carry out safeguarding-specific central assurance assessments on 31 Civil Society Organisations (CSOs) which between them account for over £2 billion of DfID /UK Aid funding and deliver DFID-funded programs in more than 30 countries across Africa, Asia and the Middle East.

This project included developing safeguarding due diligence systems and delivering training for DfID country offices, programme managers and auditors, as well as supporting the 31 CSOs to meet DfID's safeguarding standards when they did not have adequate measures in place. Keeping Children Safe was also contracted to develop internal capacity (including the development of an internal position paper and resources) on child safeguarding. As well as develop a due diligence system and guidance for assessing child safeguarding in DfID partners.

As a result of this project:

- Twenty-nine organisations are strengthening procedures to support victims and survivors, to improve trust, integrity, confidentiality and prevent further harm.
- Twenty-three are working to map safeguarding contexts, legal issues and support services in all countries of operation to ensure safeguarding measures are adapted accordingly.

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Report of the Trustees for the Year Ended 31 March 2020

- Twenty-one are ensuring their complaints mechanisms are developed and adapted locally in collaboration with communities and children to ensure procedures are accessible and effective across different ages, cultures, genders and languages.
- Twenty are now working to incorporate safeguarding in partnership processes including assessment, capacity building, policy, reporting and governance.
- Eighteen are providing all staff and managers with specific safeguarding responsibilities to ensure safeguarding children and people at risk of harm is everyone's responsibility.
- Seventeen are creating new or strengthening existing safeguarding policies following KCS recommendations for improvement, particularly where certain groups or key information have been omitted.
- Fifteen more now require trustees and board members to carry out safeguarding training to ensure safeguarding culture stems from the top of the organisations.
- Twelve more organisations are providing contact information for prescribed third party organisations for raising of concerns externally and independently.
- Two more CSOs are making it obligatory for staff to raise safeguarding concerns.
- Nineteen more organisations are developing value and behaviour-based safeguarding questions in staff interviews.
- Thirteen more are incorporating safeguarding statements in job advertisements to act as the first line of defence against perpetrators.
- Thirteen more organisations are working to include safeguarding risk assessment in all programmes to address potential risk of harm through their staff, programmes and operations.
- Thirteen more are developing and implementing new risk management policies which specifically include risk of harm to children and people at risk as organisational risks.
- Ten more are directing safeguarding risk to be addressed in all organisation risk assessments.
- Nine more are designating new safeguarding focal points at various levels throughout their organisations to act as points of contact, advisors, champions of safeguarding culture and to ensure safeguarding measures are correctly implemented.
- Six more organisations are now developing universal codes of conduct for all staff.
- Fifteen more organisations now require trustees and Board members to carry out safeguarding training in line with staff to ensure safeguarding culture stems from the top of the organisations.
- Seven more have included safeguarding data in mandatory monitoring and evaluation reports for key management forums.
- Five are designating their first Board member to lead on safeguarding oversight.

The cumulative impact of this initiative has been to dramatically improve safeguarding measures in a significant number of global organisations impacting the lives of some of the most at-risk people in the world.

KCS supported 60 OAK Foundation grantees with the ultimate goal of creating an enabling environment for organisations in Eastern Europe, India and Central America to improve their safeguarding measures in line with the standards and to establish a robust policy framework in place that embeds a strong culture of safeguarding. This included 22 grantees in India, 22 grantees in Central America, 21 in Eastern Europe and 8 more in the US and Western Europe.

This included assessing their initial situation, support to develop child safeguarding policies or strengthen them if already existing, delivering regional workshops and training for staff and developing regional networks of child safeguarding champions to cascade knowledge to partners, raise awareness and advocate for changes in legislation. The most significant success is the cultural change in the organisations as a result of the project. Not only did the organisations finish their policies and had them approved but also, they set this work as a priority for them after realising their contact and impact with children in their projects. This means that the grantees are aware of the risks they can pose to children in the implementation of their activities.

Objective 2: To research, collate and create child safeguarding best practices; develop specialised knowledge and training; and integrate safeguarding across all types and sizes of organisations.

In 2019 /20, KCS conducted 53 training sessions in 29 countries across four continents (34 per cent Africa, 21 per cent Asia, 24 per cent Europe, 21 per cent Americas). The equivalent of one training every week. Delivery was via a range of methods: face-to-face training, training of trainers, online training and webinars, mentoring and peer-to-peer learning. Topics included:

- Introduction to child safeguarding
- Safeguarding and communications
- Implementing child safeguarding policies and procedures
- Conducting child safeguarding risk assessments
- Developing CS policies and procedures
- Policy implementation and strengthening
- Training of Trainers
- Conducting child safeguarding investigations
- Managing child safeguarding investigations

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- Regional, sector and context specific training
- Open courses for designated child safeguarding focal points

Technical support was provided to 104 organisations in 30 countries (27 per cent African, 23 per cent Asian, 27 per cent European, 23 per cent in the Americas) equivalent to two organisations supported to better protect children from abuse each week.

A collection of best practice resources from around the world on all aspects of child safeguarding was collated and shared and 25 new safeguarding resources were translated into Spanish, Portuguese and Russian including, webinars, policy templates, risk assessment tools, safeguarding training and implementation resources.

Objective 3: To strengthen and grow KCS's international safeguarding network by recruiting and engaging organisations committed to upholding and championing International Child Safeguarding Standards.

Keeping Children Safe's international child safeguarding network has 78 members serving around 24 million children in almost every region of the world. All members commit to implementing international child safeguarding standards and receive the following support from KCS:

- Introductory training: A free introductory webinar on child safeguarding tailored to the needs of your organisation and open to all your staff, followed by free webinars on more specific safeguarding issues
- Network: All of our members and staff get invited to our online Child Safeguarding Community of Practice, where you have access to webinars from previous sessions, as well as being able to share ideas and successes with your peers around the world
- Workshops: Capacity building training and workshops for your organisation and /or local partner organisations
- Support: Ongoing coaching, mentoring and technical advice
- Events: An invitation to join Keeping Children Safe's Annual Members' Conference as well as regional events
- Expertise: Free access to our safeguarding tools, links to research papers, and resources in English, French, Spanish and Arabic
- News: Find out what is happening and keep up with the latest trends and research papers, or sign up to our newsletter

Nineteen new members from 10 countries joined Keeping Children Safe in the last year. These organisations serve more than three million children in Africa, Asia, Middle East, North America, Central America and South America and Europe and focus on child rights advocacy, disability, education, girl empowerments, legal aid, sustainable livelihoods, poverty relief, research, child participation and sport.

In January 2020, KCS led an international members' conference in Nairobi. The event, which focused on Child Safeguarding in Education and Youth Programmes included two days of plenary and provided KCS Members, child safeguarding practitioners and researchers with a platform to network, share experiences, the latest research, challenges and good practice across the region. It was attended by 250 attendees over two days. Two-thirds of the attendees were East African based organisations with the remaining from the rest of Africa and other regions worldwide.

Certification

Seven new organisations undertook KCS certification in 2019 /20. Certification is a rigorous, independent 10-step process and provides verification by experts that child safeguarding measures are 'fit for purpose'. Award of the internationally recognised KCS kite mark by the KCS Independent Committee of Experts, is a visible symbol of quality performance in child safeguarding.

Certified organisations in 2019 /2020 included:

1. PEAS
2. Compassion International
3. Mother's Choice
4. Children International
5. ASIJ
6. Tearfund
7. Terre De Hommes International

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Report of the Trustees for the Year Ended 31 March 2020

FINANCIAL REVIEW

Financial position

Incoming resources for the period were £603,182 (2019: £538,816) and resources expended were £561,643 (2019: £501,860) resulting in net outgoing resources of £41,539 (2019: £36,956).

Total reserves amounted to £371,453 (2019: £329,914) of which restricted reserves amounted to £6,056 (2019: Nil). The surplus on restricted funds in 2020 represented work that would be completed in 2020 /21 at the request of the donor.

Investment policy and objectives

The Charity's policy is to invest all cash balances in excess of day-to-day requirements in interest bearing bank accounts.

Reserves policy

The Trustees have established a reserves policy. It is the intention to maintain the reserves to fund at least six-months operational expenditure. Details of the restricted funds are set out in Note 13 to the financial statements.

FUTURE PLANS

Our top priorities for 2020 - 21 are:

Keeping Children Safe will continue to build our capacity as:

- A powerful global advocate for ending institutional child abuse and protecting the rights and dignity of victims and survivors
- A trusted provider of context specific, culturally sensitive, independent, quality-assured and open-source child safeguarding resources, information and training
- The leading international convener and supporter of organisations committed to upholding and championing International Child Safeguarding Standards
- A credible source of rigorous agenda setting research to drive effectiveness and innovation and build the evidence base on child safeguarding.

With thanks to our funders

OAK Foundation

In 2015, Keeping Children Safe secured a four-year grant from the Oak Foundation to cover core costs. This comprises £260K each year for the first 2 years. In year 3 the Oak Foundation will provide 50 per cent of core costs and in the final year of the grant 25 per cent. This is the final year of this grant. In addition, Keeping Children Safe has a four-year agreement with Oak to support all of their grantees to implement child-safeguarding measures. This generates an income of £114K each year. The funding will continue in 2020 - 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In July 2020, the governing document was replaced by new Articles of Association and the charity's name was changed to Keeping Children Safe these changes were registered at Companies House and the Charity Commission.

Recruitment and appointment of new trustees

Trustees are sought in terms of the expertise required by the Trust as well as their commitment to children's participation. The Trustee Board has recently been strengthened with the recruitment of several new Trustees who bring a variety of relevant skills and expertise.

Induction and training of new trustees

Trustees are oriented by staff and the Chair on the work and direction of the Trust and are familiarised with the Child Protection Policy. Staff inform Trustees of training which they can avail themselves of from time-to-time. Trustees may also accompany staff to meet partners either in the UK or abroad, on an expenses-only basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management and internal controls

The Trustees have overall responsibility for ensuring that the organisation operates an appropriate system of controls, financial and otherwise, to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- proper records are maintained and financial information, used within the charity or for publication, is reliable
- the charity complies with relevant laws and regulations.

The Finance and Risk Committee is responsible for monitoring the effectiveness of the internal controls and reports to the board the results of such monitoring. This is achieved through

- regular reviews of the Risk Register to identify and manage risks
- reviews of operational policies and procedures ensuring appropriate financial controls are in place
- business plans, annual budget and cash flow forecasts
- regular consideration by the Trustees of actual results compared to budgets and forecasts
- regular reviews of financial procedures

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07419561 (England and Wales)

Registered Charity number
1142328

Registered office
CAN Mezzanine
49-51 East Road
London
N1 6AH

Trustees NAME

Current position/length of time on Board

Steven Smith
Theophane Nikyema
Benyam Dawit Mezmur
Kgomotso Tshaka
Jonathan Mark Brown
Robert Shilling

Acting Chairman /Appointed 10 December 2015
Appointed 10 December 2015
Appointed 10 December 2015
Appointed 26 October 2016
Appointed 6 March 2018
Appointed 6 March 2018

Organisational Structure Keeping Children Safe has ten members of staff,

Sarah Blakemore
Alex Dressler
Helen Carter

William Harris

Stefan Yordanov
Luisa Fontanazza

Vijay Baskar
Juan Diego Oquendo Morales

Christian Guthier

Valentina Mirabolano

Chief Executive / Appointed 23 March 2015
Head of Capacity Building /Appointed 18 April 2011
Head of Finance and Operations / Appointed 4 April 2016
Child Safeguarding Network Manager / Appointed 4 January 2019
Capacity Building Programme Manager / Appointed 24 July 2017
Communications Specialist /Appointed 20 September 2017
Senior Child Safeguarding Adviser / Appointed 15 January 2018
Child Safeguarding Advisor / Appointed 15 April 2019
Head of Communications and Network Development / Appointed 13 May 2019
Advocacy and Research Project Manager /Appointed 19 February 2020

KEEPING CHILDREN SAFE

Report of the Trustees for the Year Ended 31 March 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Solicitors

Russell-Cooke Solicitors
2 Putney Hill
London
SW15 6AB

Bankers

Co-operative Bank
PO Box 200
Skelmersdale
WN8 6GH

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Keeping Children Safe for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by order of the board of trustees on 14 September 2020 and signed on its behalf by:

S Smith - Trustee

Opinion

We have audited the financial statements of Keeping Children Safe (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

14 September 2020

KEEPING CHILDREN SAFE

Statement of Financial Activities for the Year Ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	958	-	958	9,312
Charitable activities	3				
Children's protection and welfare		-	141,279	141,279	184,438
Child safeguarding technical support		460,945	-	460,945	345,066
Total		461,903	141,279	603,182	538,816
EXPENDITURE ON					
Raising funds	4	98	-	98	-
Charitable activities	5				
Children's protection and welfare		-	135,510	135,510	254,565
Child safeguarding technical support		426,035	-	426,035	247,295
Total		426,133	135,510	561,643	501,860
NET INCOME		35,770	5,769	41,539	36,956
Transfers between funds	13	(287)	287	-	-
Net movement in funds		35,483	6,056	41,539	36,956
RECONCILIATION OF FUNDS					
Total funds brought forward		329,914	-	329,914	292,958
TOTAL FUNDS CARRIED FORWARD		365,397	6,056	371,453	329,914

The notes form part of these financial statements

KEEPING CHILDREN SAFE**Balance Sheet
31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	11	186,189	-	186,189	41,603
Cash at bank and in hand		208,137	6,056	214,193	320,913
		394,326	6,056	400,382	362,516
CREDITORS					
Amounts falling due within one year	12	(28,929)	-	(28,929)	(32,602)
NET CURRENT ASSETS		365,397	6,056	371,453	329,914
TOTAL ASSETS LESS CURRENT LIABILITIES		365,397	6,056	371,453	329,914
NET ASSETS		365,397	6,056	371,453	329,914
FUNDS					
Unrestricted funds	13			365,397	329,914
Restricted funds				6,056	-
TOTAL FUNDS				371,453	329,914

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2020 and were signed on its behalf by:

S Smith - Trustee

The notes form part of these financial statements

KEEPING CHILDREN SAFE**Cash Flow Statement
for the Year Ended 31 March 2020**

		2020	2019
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	(105,362)	18,601
Interest paid		(1,358)	(1,040)
		<u></u>	<u></u>
Net cash (used in)/provided by operating activities		(106,720)	17,561
		<u></u>	<u></u>
Change in cash and cash equivalents in the reporting period		(106,720)	17,561
Cash and cash equivalents at the beginning of the reporting period		320,913	303,352
		<u></u>	<u></u>
Cash and cash equivalents at the end of the reporting period		214,193	320,913
		<u></u>	<u></u>

The notes form part of these financial statements

KEEPING CHILDREN SAFE**Notes to the Cash Flow Statement
for the Year Ended 31 March 2020****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020	2019
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	41,539	36,956
Adjustments for:		
Interest paid	1,358	1,040
Increase in debtors	(144,586)	(20,941)
(Decrease)/increase in creditors	(3,673)	1,546
Net cash (used in)/provided by operations	(105,362)	18,601

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19	Cash flow	At 31.3.20
	£	£	£
Net cash			
Cash at bank and in hand	320,913	(106,720)	214,193
	320,913	(106,720)	214,193
Total	320,913	(106,720)	214,193

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

After reviewing the charity's forecasts and projections, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Expenditure is allocated between Cost of Generating Funds, Charitable Activities and Governance Costs on an actual basis where possible. Where actual allocation are not possible, apportionments are made based principally on employee time. The policy of apportionment is consistently applied year on year although the specific bases adopted will vary year on year with changing circumstances.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

2. DONATIONS AND LEGACIES

	2020 £	2019 £
Donations	<u>958</u>	<u>9,312</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020 £	2019 £
Grants	Children's protection and welfare	141,279	184,438
Capacity building income	Child safeguarding technical support	401,698	282,637
Membership fees	Child safeguarding technical support	59,247	62,429
		<u>602,224</u>	<u>529,504</u>

Grants received, included in the above, are as follows:

	2020 £	2019 £
Oak Foundation Core	-	65,000
Oak Foundation Oakpiece	115,000	114,100
Peacekeepers	-	5,338
Mastercard Foundation	26,279	-
	<u>141,279</u>	<u>184,438</u>

4. RAISING FUNDS

Raising donations and legacies

	2020 £	2019 £
Fundraising	<u>98</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Children's protection and welfare	133,340	2,170	135,510
Child safeguarding technical support	360,502	65,533	426,035
	<u>493,842</u>	<u>67,703</u>	<u>561,545</u>

KEEPING CHILDREN SAFE**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020****6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Children's protection and welfare	2,170	-	2,170
Child safeguarding technical support	53,072	12,461	65,533
	<u>55,242</u>	<u>12,461</u>	<u>67,703</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Auditors' remuneration	<u>4,260</u>	<u>4,836</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

During the year two (2019: none) trustees' were paid expenses:

	2020 £	2019 £
Trustee expenses	5,505	-

9. STAFF COSTS

	2020 £	2019 £
Wages and salaries	361,864	295,637
Other pension costs	19,125	15,587
	<u>380,989</u>	<u>311,224</u>

The average monthly number of employees during the year was as follows:

	2020 9	2019 8
Administration and Management	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,312	-	9,312
Charitable activities			
Children's protection and welfare	5,338	179,100	184,438
Child safeguarding technical support	345,066	-	345,066
Total	359,716	179,100	538,816
EXPENDITURE ON			
Charitable activities			
Children's protection and welfare	8,250	246,315	254,565
Child safeguarding technical support	247,295	-	247,295
Total	255,545	246,315	501,860
NET INCOME/(EXPENDITURE)	104,171	(67,215)	36,956
Transfers between funds	(78,987)	78,987	-
Net movement in funds	25,184	11,772	36,956
RECONCILIATION OF FUNDS			
Total funds brought forward	304,730	(11,772)	292,958
TOTAL FUNDS CARRIED FORWARD	329,914	-	329,914

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	184,794	39,219
Prepayments	1,395	2,384
	186,189	41,603

KEEPING CHILDREN SAFE

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	526	7,289
VAT	21,548	838
Other creditors	1,845	-
Accruals and deferred income	5,010	24,475
	<u>28,929</u>	<u>32,602</u>

13. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	329,914	35,770	(287)	365,397
Restricted funds				
Oak Foundation Oakpiece	-	6,056	-	6,056
Mastercard Foundation	-	(287)	287	-
	<u>-</u>	<u>5,769</u>	<u>287</u>	<u>6,056</u>
TOTAL FUNDS	<u>329,914</u>	<u>41,539</u>	<u>-</u>	<u>371,453</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	461,903	(426,133)	35,770
Restricted funds			
Oak Foundation Oakpiece	115,000	(108,944)	6,056
Mastercard Foundation	26,279	(26,566)	(287)
	<u>141,279</u>	<u>(135,510)</u>	<u>5,769</u>
TOTAL FUNDS	<u>603,182</u>	<u>(561,643)</u>	<u>41,539</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	304,730	105,284	(80,100)	329,914
Peacekeepers	-	(1,113)	1,113	-
	<u>304,730</u>	<u>104,171</u>	<u>(78,987)</u>	<u>329,914</u>
Restricted funds				
Oak Foundation Core	-	(78,987)	78,987	-
Oak Foundation Oakpiece	(11,772)	11,772	-	-
	<u>(11,772)</u>	<u>(67,215)</u>	<u>78,987</u>	<u>-</u>
TOTAL FUNDS	<u>292,958</u>	<u>36,956</u>	<u>-</u>	<u>329,914</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	354,377	(249,093)	105,284
Peacekeepers	5,339	(6,452)	(1,113)
	<u>359,716</u>	<u>(255,545)</u>	<u>104,171</u>
Restricted funds			
Oak Foundation Core	65,000	(143,987)	(78,987)
Oak Foundation Oakpiece	114,100	(102,328)	11,772
	<u>179,100</u>	<u>(246,315)</u>	<u>(67,215)</u>
TOTAL FUNDS	<u>538,816</u>	<u>(501,860)</u>	<u>36,956</u>

KEEPING CHILDREN SAFE**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020****13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	304,730	141,054	(80,387)	365,397
Peacekeepers	-	(1,113)	1,113	-
	<u>304,730</u>	<u>139,941</u>	<u>(79,274)</u>	<u>365,397</u>
Restricted funds				
Oak Foundation Core	-	(78,987)	78,987	-
Oak Foundation Oakpiece	(11,772)	17,828	-	6,056
Mastercard Foundation	-	(287)	287	-
	<u>(11,772)</u>	<u>(61,446)</u>	<u>79,274</u>	<u>6,056</u>
TOTAL FUNDS	<u>292,958</u>	<u>78,495</u>	<u>-</u>	<u>371,453</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	816,280	(675,226)	141,054
Peacekeepers	5,339	(6,452)	(1,113)
	<u>821,619</u>	<u>(681,678)</u>	<u>139,941</u>
Restricted funds			
Oak Foundation Core	65,000	(143,987)	(78,987)
Oak Foundation Oakpiece	229,100	(211,272)	17,828
Mastercard Foundation	26,279	(26,566)	(287)
	<u>320,379</u>	<u>(381,825)</u>	<u>(61,446)</u>
TOTAL FUNDS	<u>1,141,998</u>	<u>(1,063,503)</u>	<u>78,495</u>

Restricted funds represent unspent balances on grants received from the following sources for the specific purposes stated:

OAK Foundation

The grant funding is for developing and implementing child protection policies and procedures, raising the profile of Keeping Children Safe Coalition (KCS) and influencing key policy and decision-makers on child protection.

Peacekeepers

Funds were provided for the implementation of the project: Strengthening Brazil's commitment to the promotion of peacekeeping and the prevention of sexual exploitation and abuse.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

15. POST BALANCE SHEET EVENTS

The Trustees have considered the risks and potential impacts of the recent Covid-19 pandemic, which occurred after the Balance Sheet date, including the impact on income.

Income during the first quarter of 2020 was broadly in line with budget. However, it is anticipated that this will continue to 2021 year end. Overall the Trustees consider that any reduction in income will be manageable.